



CITY OF ST. LOUIS

SHERIFF'S DEPARTMENT

OBSERVATION OF DELINQUENT LAND TAX SALES

JULY 24, 2018

PROJECT #2019-RR01

DATE ISSUED: SEPTEMBER 17, 2018

**Prepared By:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

212 City Hall
(314) 622-4389
FAX: (314) 622-4026

September 17, 2018

Honorable Vernon Betts, Sheriff
City of St. Louis
Carnahan Courthouse
1114 Market Street, Suite 112
St. Louis, MO 63101

RE: Observation of Sheriff's Department - Delinquent Land Tax Sales (Project #2019-RR01)

Dear Sheriff Betts:

Enclosed is a report of our observation and review of the Sheriff's Department, Delinquent Land Tax Sales (Auction) process conducted on July 24, 2018. A description of the scope of work is included in the report.

The objectives of this observation and review were to determine if:

- Land sales transactions and proceeds were accurately recorded, reported and safeguarded
- The land sale process was performed in compliance with applicable Missouri State statute and with applicable policies and procedures of the City of St. Louis and Sheriff's Department

Based on our observation and review, we had no concerns and it does appear that:

- Land sales transactions and proceeds were accurately recorded, reported and safeguarded
- The land sales process was performed in compliance with applicable Missouri State Statute and with applicable policies and procedures of the City of St. Louis and the Sheriff's Department

Fieldwork was completed on September 10, 2018.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

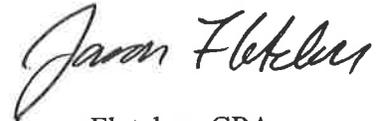
If you have any questions, please contact the Internal Audit Section at (314) 657-3454.



Respectfully,



Ishmael Ikpeama, Ph.D
Internal Audit Supervisor



Jason Fletcher, CPA
Internal Audit Manager

Enclosure

Cc: Steve Roberts, Chief of Staff, Sheriff's Department
Major George Harsely, Supervisor, Sheriff's Department
Jim Garavaglia, Deputy Comptroller, Comptroller's Office

**SHERIFF'S DEPARTMENT
OBSERVATION OF DELINQUENT LAND TAX SALES
JULY 24, 2018**

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**SHERIFF'S DEPARTMENT
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SUMMARY

Background

The Sheriff's Department is responsible for the courtroom security of the Circuit Court and the transportation of prisoners between the courts, medical facilities and detention facilities. The Sheriff's Department has the duty of serving court papers and eviction notices and issuing jury summonses. The Department, in addition to the above also performs the following functions:

- Issuing Concealed Carry Weapon (CCW)
- License Process Servers permits.
- Sheriff's Sales (Public Auction of Parcels of Land Delinquent on Real Estate Taxes)

Sheriff's Department is also responsible for performing services (service or delivery) within the City of St. Louis, of garnishment orders and writs of sequestrations (garnishments of wages of public employees).

Purpose

The objectives of this observation and review were to determine if the Sheriff's Department:

- Land sales transactions and proceeds were adequately recorded, reported and safeguarded.
- Land sales processes were performed in compliance with applicable Missouri State Statutes and with applicable policies and procedures of the City of St. Louis and the Sheriff's Department.
- Delinquent Land Tax Sales proceeds were processed and distributed in compliance with applicable Missouri State Statutes.

Scope and Methodology

The review was confined to the objectives stated above. The scope of the review covered the Delinquent Land Tax Sales held on July 24, 2018.

The review procedures included but were not limited to the following:

- Observation at the Sheriff's Department land Tax Sales procedures.
- Reviews for compliance with the Sheriff's Department written policies and procedures.
- Reviews for compliance with the applicable Missouri State Statutes.
- Limited tests of related controls.
- Other procedures considered necessary.

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SUMMARY

Status of Prior Observations

The last observation was at the Sheriff's Department Delinquent Land Tax Sale held on June 13, 2017 and June 14, 2017.

Based on the review of the land tax sale proceeds processing information provided, the Sheriff's Department ensured correct and accurate amount were received for the lands and good sold. The Sheriff's Department had established procedures to receive five percent on five hundred dollars and four percent on all sums above five hundred for all the lands sold.

Conclusion

The Sheriff's Department had established written policies and procedures to ensure:

- Delinquent Land Tax Sales transactions and proceeds were accurately recorded, reported and safeguarded.
- The delinquent Land Tax Sales processes were performed in compliance with applicable Missouri State Statutes and with applicable policies and procedures City of St. Louis and the Sheriff's Department.